

tax shall remain due and unpaid for a period of thirty days after notice thereof, the Commissioner of Revenue shall certify the same to the sheriff, who shall make collection of said tax, cost and commissions for collection, as provided in section nine of this act.

Certificate to sheriff after thirty days.

Sheriff to make collections.

SEC. 21. *Failure of administrator, executor or trustees to pay tax.*

Any administrator, executor or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of the said taxes, and the same may be recovered in an action against such administrator, executor, or trustee and the sureties on his official bond. Any clerk of the court who shall allow any administrator, executor, or trustee to make a final settlement of his estate, without having paid the inheritance tax due by law, and exhibiting his receipt from the Commissioner of Revenue therefor, shall be liable upon his official bond for the amount of such taxes.

Liability of administrator, executor or trustee for failure to pay tax.

Action for recovery.

Liability on clerk of court allowing final settlement without payment of tax.

SEC. 22. *Failure of clerk to collect and pay over tax.*

If the Commissioner of Revenue shall ascertain that any clerk has failed to pay over any inheritance tax which he has collected, the Commissioner of Revenue shall demand payment of the same by said clerk at once, and if such clerk shall fail to account for or pay over such tax within sixty days from such demand, he shall be liable on his official bond for double the said tax, to be recovered by the Commissioner of Revenue in an action in the Superior Court of Wake County: *Provided*, that estates that were settled and final account thereof approved prior to the first of March, one thousand nine hundred and fifteen, shall not be subject to any further or additional inheritance tax, but that this shall not be construed to relieve clerks from liability of actual collections of inheritance taxes from such estates.

Commissioner to demand payment by clerk of tax collected.

Liability of clerk for failure.

Recovery.

Proviso: estates settled prior to 1st March, 1915.

Clerk not relieved from taxes collected.

SEC. 23. *Uniform valuation.*

(a) If the value of any estate taxed under this schedule shall have been assessed and fixed by the Federal Government for the purpose of determining the Federal taxes due thereon prior to the time the report from the executor or administrator is made to the Commissioner of Revenue under the provisions of this act, the amount or value of such estate so fixed, assessed and determined by the Federal Government shall be stated in such report. If the assessment of the estate by the Federal Government shall be made after the filing of

Valuation of estate by federal government to be stated.

Assessment by federal government to be reported to commissioner.